IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 7TH SEPTEMBER 2007 / 16TH BHADRA 1929

WP(C).No. 26694 of 2007(C)

PETITIONER:

K.N.SURYANARAYANAN,
PROPRIETOR, TRADELINKS,
PADMA JUNCTION, M.G.ROAD,
ERNAKULAM.

BY ADV. SRI.VIJAYAN. K.U.
SRI.K.N.SREEKUMARAN

RESPONDENTS:

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1. ASSISTANT COMMISSIONER,
(AUDIT ASSESSMENT KVAT),
COMMERCIAL TAXES, ERNAKULAM.

2. DEPUTY COMMISSIONER(APPEALS),
ERNAKULAM.

3. INSPECTING ASST. COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM.

4. STATE OF KERALA, REPRESENTED BY
SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM.

BY G.P. SRI.SREEKRISHNA

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 07/09/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.26694 of 2007

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Dated this the 7th day of September, 2007.

JUDGMENT

Since petitioner has filed appeal against sales tax assessment for 2005-2006 and having regard to the contentions raised, there will be stay against Ext.P4 recovery proceedings till disposal of appeal on petitioner remitting rupees two lakhs within one month from now. The appellate authority is directed to take up the appeal out of turn and dispose of the same within three months from the date of making payment as above.

W.P. is disposed of as above.

C.N.RAMACHANDRAN NAIR
Judge

pms